

**GIB/TN/Precot Meridian/19-11-2019/HC-37**

**High Court Category :** REFUND

**State :** Tamil Nadu

**Order No.:** GIB/TN/Precot Meridian/19-11-2019/HC-37

**Name of Entry :**  
PRECOT MERIDIAN LIMITED

**Date :** 19-11-2019

**Breif Issue :**

**Issues Involved:**

Petitioner has filed writ Petition for eligibility of IGST Refund of Rs. 4,80,355/- for the goods Exported from India i.e. “Zero Rated Supply”?

**Fact of the Case:**

Petitioner exported zero rated supply after paying IGST & claims refund under section 16(3) of IGST Act. The petitioner wrongly availed higher duty drawback initially. Then he rectified the mistake by repaying it along with interest. based on Circular No. 37/2018-Customs, dt. 09.10.2018 “Contended that a person, who makes a conscious request for refund of duty drawback, is not entitled of IGST/ITC claims. Since the entire refund is system managed, once the exporter draws a higher duty drawback, the system automatically scrolls out IGST refund.

**Decision of Advance Ruling Authority :**

**Consideration and Decision by High Court:**

High Court directed that Circulars are issued only to clarify the statutory provisions and it cannot alter or prevail the statutory provisions. In this circumstances, it is clear that the explanation of provisions of drawback has nothing to do with the IGST refund hence responders are directed refund the amount of RS.4,80,355/- of IGST paid petitioner on export of goods from India, within a period of six weeks from the date of receipt of a copy of this order.